



January 26, 2011

**Subject: DMA wins in Colorado! Use tax notice law enjoined from being enforced.**

DMA is pleased to report that Judge Blackburn issued an order granting DMA's motion for preliminary injunction on both Commerce Clause counts asserted in the motion, thereby enjoining enforcement of all notice and reporting requirements of the Colorado notice and reporting law, H.B. 10-1193. Specifically, Wednesday January 26, 2011 companies that do not have nexus in Colorado are no longer required to provide transactional notices with each sale, the annual purchase summary due to be mailed to customers by January 31, 2011 or the customer information report due to be filed with the Department of Revenue by March 1, 2011.

This does not conclude the legal proceedings related to DMA's lawsuit, but does prevent enforcement of the law until the court modifies or rescinds the preliminary injunction.

A copy of the decision issued by the Court can be accessed by [clicking here](#).